case out of the statute. *Maddison v. Alderson* (1883, H. of L.) L. R. 8 App. Cas. 467; *Grant v. Grant* (1893) 63 Conn. 530, 29 Atl. 15; *Grindling v. Reyht* (1907) 149 Mich. 641, 113 N. W. 290, 15 L. R. A. (N. S.) 466, with note. In the absence of an express agreement to pay by will, recovery on a *quantum meruit* for services is limited by the statute of limitations to the services rendered within six years preceding the bringing of suit. *Hoskins v. Saunders* (1907) 80 Conn. 19, 66 Atl. 785. It seems clearly correct, however, to hold that since an express agreement to pay by will, even though unenforcible because of the statute of frauds, would have prevented any recovery upon a *quantum meruit* during the lifetime of the decedent, the statute of limitations does not in that case begin to run until death, and recovery may be had upon a *quantum meruit* for the whole value of the services rendered or support furnished. *Schempp v. Beardsley* (1910) 83 Conn. 34, 75 Atl. 141; *Hull v. Thoms* (1910) 82 Conn. 647, 74 Atl. 925. But see *Banks v. Howard* (1902) 117 Ga. 94, 97, 43 S. E. 438, 439.

TAXATION—FEDERAL INCOME TAX—STOCK DIVIDENDS.—The plaintiff, as a stockholder in a corporation, received a stock dividend representing his share of $1,500,000 of undistributed profits earned by the corporation before January 1, 1913, and transferred, at the time of making such stock dividend, from surplus to capital account. Being compelled by the Collector of Internal Revenue to pay an income tax on the stock so received as equivalent to its par value in cash income, he sued the Collector to recover the amount so paid. *Held,* that under the Income Tax Law of October 3, 1913, such stock dividend was capital and not income, since the plaintiff's old and new stock taken together merely represented the same proportional interest in the same corporate assets which his old stock had previously represented. *Towne v. Eisner* (1918) 38 Sup. Ct. 158. See COMMENTS, p. 553.

TORTS—LABOR UNIONS—BOYCOTT OF MATERIALS MADE IN NON-UNION SHOP.—The plaintiff, who employed non-union men in his factory, sought an injunction to restrain the officers and agents of a carpenters' union from: (1) taking steps to compel the members to observe the rules of the union prohibiting them from working on materials made in non-union shops; (2) sending circulars to the plaintiff's prospective customers requesting them in making contracts to provide for the employment of union men and the use of union-made materials exclusively, with the suggestion that in this way labor troubles would be avoided; (3) inducing workmen in other trades to quit work on any building because non-union men were there employed in installing materials coming from non-union shops. *Held,* that these acts were lawful and that the complaint should be dismissed. *Bossert v. Dhuy* (1917, N. Y.) 117 N. E. 582. See COMMENTS, p. 539.

TORTS—PROPERTY ACCIDENTALLY CAST ON LAND OF ANOTHER—UNNECESSARY DAMAGE IN REMOVAL.—The plaintiff's boats were carried away by a violent storm and left on the defendant's railroad tracks. The evidence showed that the defendant company had plenty of time to remove them itself without damage, or to permit the plaintiff to do so. Instead, the defendant's wrecking crew broke or sawed them up and burned them. *Held,* that the defendant was liable for the value of the boats. *Louisville & N. R. R. Co. v. Joullian* (1917, Miss.) 76 So. 769.

This decision is in accord with the weight of authority to the effect that an owner of land may remove chattels accidentally cast on his land provided he uses due care in doing so, but may not needlessly injure or destroy them, or